

PROPERTY TYPE CLASSIFICATION CODES

Non-arm's Length Codes and Sales Report Spreadsheet Specifications

Prepared by the Bureau of Local Assessment
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CHANGES

- New Code: Code 434 for Telecommunication Data Centers
- **Edits:** Use Codes 114, 431, 717, 911, 921



DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

INTRODUCTION

These Guidelines are intended to assist the Board of Assessors in determining the proper classification of property according to its use.

The coding structure has three digit level of detail. The first digit indicates a major classification. The second digit is a major division and the third digit is a subdivision, both within the major classification of property.

If the guidelines do not include a three digit code for a specific property use, the assessor should use the code that most appropriately identifies the property's use.

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MULTIPLE-USE PROPERTY

CODE 0

Real property used or held for use for more than one purpose, including parcels with multiple detached or attached buildings, are considered multiple-use property for classification purposes. Any necessary related land on a multiple-use property must be allocated among the classes of property within the building.

The first digit of multiple-use property is always a zero (0). The second and third digits are the major classification of the property represented. The digits following zero (0) are listed in the order of major importance.

Examples

Since the guidelines for coding multiple-use property are unique, several specific examples of how to identify such property with these codes are listed here. These are only examples and do not represent all possible multiple use codes. **Note: The mixed use code is limited to three digits and can only describe two classes of property.**

013 Multiple-Use, primarily Residential

A building with a retail store on the first floor, apartments on the upper floors, and a major portion of the related land is reserved for tenant parking.

031 Multiple-Use, primarily Commercial

A building with retail use on the first floor, office space on the second and third floors, apartments on the fourth floor and a major portion of the related land is allocated for commercial use.

037 Multiple-Use, primarily Commercial with part of land designated under Chapter 61A use

A farm property with land and buildings predominantly used for commercial farming with part of land (at least 5 acres) designated horticulture/agricultural under Chapter 61A.

021 Multiple-Use, primarily Open Space

A single-family house with substantial acreage designated open space by the assessors.

RESIDENTIAL

CODE 1

M.G.L. Chapter 59 §2A: All real property used or held for human habitation containing one or more dwelling units including rooming houses with facilities assigned and used for living, sleeping, cooking and eating on a non-transient basis, and including a bed and breakfast home with no more than three rooms for rent. Such property includes accessory land, buildings or improvements incidental to such habitation and used exclusively by the residents of the property or their guests. Such property shall include: (i) land that is situated in a residential zone and has been subdivided into residential lots, and (ii) land used for the purpose of a manufactured housing community, as defined in Chapter 140, §32F. Such property shall not include a hotel or motel.

Incidental accessory land, buildings or improvements would include garages, sheds, in-ground swimming pools, tennis courts, etc. Non-incidental accessory land, classified and coded differently, would include mixed use properties, such as a variety store, machine shop, etc. on a residential parcel.

10 Residences

101Single Family

102Condominium

103Mobile Home (includes land used for purpose of a mobile home park)

104Two-Family

105Three-Family

106Accessory Land with Improvement - garage, etc.

107(Intentionally left blank)

108(Intentionally left blank)

109Multiple Houses on one parcel (for example, a single and a two-family on one parcel)

11 Apartments

111Four to Eight Units

112More than Eight Units

113.... (Intentionally left blank)

114.....Affordable Housing Units (**Greater than 50% of the units qualify**) Categorize per MGL 184, § 26, § 31 for definition of governmental body and affordable housing restriction

12 Non-Transient Group Quarters

- 121..... Rooming and Boarding Houses
- 122..... Fraternity and Sorority Houses
- 123..... Residence Halls or Dormitories
- 124..... Rectories, Convents, Monasteries
- 125..... Other Congregate Housing which includes non-transient shared living arrangements

13 Vacant Land in a Residential Zone or Accessory to Residential Parcel

- 130..... Developable Land
- 131..... Potentially Developable Land
- 132..... Undevelopable Land

14 Other

- 140..... Child Care Facility (M.G.L. Chapters 59 §3F; 40A §9C) (see also Code 352)

OPEN SPACE

CODE 2

M.G.L. Chapter 59 §2A: Land which is not otherwise classified and which is not taxable under the provisions of Chapter 61, 61A or 61B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public.

For land designated as Forest, Agricultural/Horticultural and Recreational under Chapters 61, 61A, 61B, see Codes 6, 7, 8. Land placed under conservation restriction according to Chapter 184, §31 is to be classified according to its use as residential, commercial or industrial property.

20 Open Land in a Residential Area

- 201Residential Open Land
- 202Underwater Land or Marshes not under public ownership located in residential area (typically, privately owned ponds, lakes, salt marshes or other wetlands of non-commercial use)

21 Open Land in Rural Area

- 210Non-Productive Agricultural Land (that part of an operating farm not classified as Chapter 61A Agricultural/Horticultural or Chapter 61 Forest Land)
- 211Non-Productive Vacant Land

22 Open Land in a Commercial Area

- 220Commercial Vacant Land (acreage without site improvements and not in commercial use)
- 221Underwater Land or Marshes not under public ownership located in commercially zoned area

23 Open Land in an Industrial Area

- 230..... Industrial Vacant Land (acreage without site improvements and not in commercial or industrial use)
- 231..... Underwater Land or Marshes not under public ownership located in industrial area

Chapter 61, 61A, 61B Property Being Classified as Open Space

Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B and is being classified as open space. (Without an Open Space Classification they must be placed in Codes 6, 7 or, see page 8.)

26 Forest Land

- 261..... All land designated under Chapter 61
- 262..... Christmas Trees

27 Agricultural/Horticultural

All land that designated under Chapter 61A. (Land devoted to this use must be in excess of 5 acres and meet other requirements of the law and is being classified as open space.) Note Non-Productive land is being coded as 29.

Productive Land

- 270..... Cranberry Bog
- 271..... Tobacco, Sod
- 272..... Truck Crops - vegetables
- 273..... Field Crops - hay, wheat, tillable forage cropland etc.
- 274..... Orchards - pears, apples, grape vineyards etc.
- 275..... Christmas Trees
- 276..... Necessary related land-farm roads, ponds, land under farm buildings
- 277..... Productive Woodland - woodlots
- 278..... Pasture
- 279..... Nurseries

Non-Productive Land

- 290..... Wet land, scrub land, rock land

28 Recreational Land

All property designated under Chapter 61B. (If an area has more than one use according to the codes below, use the code which represents the primary use of the land and is being classified as open space.).

- 280Productive woodland -woodlots
- 281Hiking - trails or paths, Camping - areas with sites for overnight camping, Nature Study - areas specifically for nature study or observation
- 282Boating - areas for recreational boating and supporting land facilities
- 283Golfing - areas of land arranged as a golf course
- 284Horseback Riding - trails or areas
- 285Hunting - areas for the hunting of wildlife and Fishing Areas
- 286Alpine Skiing - areas for “downhill” skiing and Nordic Skiing - areas for “cross-country” skiing
- 287Swimming Areas and Picnicking Areas
- 288Public Non-Commercial Flying - areas for gliding or hand-gliding
- 289Target Shooting - areas for target shooting such as archery, skeet or approved fire-arms

COMMERCIAL

CODE 3

M.G.L. Chapter 59 §2A: All real property used or held for use for business purposes and not specifically included in another class, including but not limited to any commercial, business, retail, trade, service, recreational, agricultural, artistic, sporting, fraternal, governmental, educational, medical or religious enterprise for non-profit purposes.

30 Transient Group Quarters

- 300..... Hotels
- 301..... Motels
- 302..... Inns, Resorts or Tourist Homes
- 303..... (Intentionally left blank)
- 304..... Nursing Homes - includes property designed for minimal care with or without medical facilities
- 305..... Private Hospitals
- 306..... Care and Treatment Facilities - designed and used on a transient basis, including half-way houses or other types of facilities that service the needs of people

31 Storage Warehouses and Distribution Facilities

- 310..... Tanks Holding Fuel and Oil Products for Retail Distribution, either Above Ground or Underground (Underground tanks of service stations would be real estate; however, above ground tanks that rest on concrete saddles or steel frames that can be separated without damage are personal property.)
- 311..... Bottled Gas and Propane Gas Tanks
- 312..... Grain and Feed Elevators
- 313..... Lumber Yards
- 314..... Trucking Terminals
- 315..... Piers, Wharves, Docks and related facilities that are used for storage and transit of goods
- 316..... Other Storage, Warehouse and Distribution facilities (see also Industrial Code 401)
- 317..... Farm Buildings - barns, silo, utility shed, etc.
- 318..... Commercial Greenhouses

32 Retail Trade

- 321Facilities providing building materials, hardware and farm equipment, heating, hardware, plumbing, lumber supplies and equipment
- 322Discount Stores, Junior Department Stores, Department Stores
- 323Shopping Centers/Malls
- 324Supermarkets (in excess of 10,000 sq. ft.)
- 325Small Retail and Services stores (under 10,000 sq. ft.)
- 326Eating and Drinking Establishments - restaurants, diners, fast food establishments, bars, nightclubs

33 Retail Trade - Automotive, Marine Craft and Other Engine Propelled Vehicles, Sales and Service

- 330Automotive Vehicles Sales and Service
- 331Automotive Supplies Sales and Service
- 332Auto Repair Facilities
- 333Fuel Service Areas - providing only fuel products
- 334Gasoline Service Stations - providing engine repair or maintenance services, and fuel products
- 335Car Wash Facilities
- 336Parking Garages
- 337Parking Lots - a commercial open parking lot for motor vehicles
- 338Other Motor Vehicles Sales and Services

34 Office Building

- 340General Office Buildings
- 341Bank Buildings
- 342Medical Office Buildings

35 Public Service Properties (see Code 9 for Exempt Public Service Properties)

- 350..... Property Used for Postal Services
- 351..... Educational Properties
- 352..... Day Care Centers, Adult (see also Code 140)
- 353..... Fraternal Organizations
- 354..... Bus Transportation Facilities and Related Properties
- 355..... Funeral Homes
- 356..... Miscellaneous Public Services - professional membership organizations, business associations, etc.

36 Cultural and Entertainment Properties

- 360..... Museums
- 361..... Art Galleries
- 362..... Motion Picture Theaters
- 363..... Drive-In Movies
- 364..... Legitimate Theaters
- 365..... Stadiums
- 366..... Arenas and Field Houses
- 367..... Race Tracks
- 368..... Fairgrounds and Amusement Parks
- 369..... Other Cultural and Entertainment Properties

37 Indoor Recreational Facilities

- 370..... Bowling
- 371..... Ice Skating
- 372..... Roller Skating
- 373..... Swimming Pools
- 374..... Health Spas
- 375..... Tennis and/or Racquetball Clubs
- 376..... Gymnasiums and Athletic Clubs
- 377..... Archery, Billiards, other indoor facilities

38 Outdoor Recreational Properties (excluding those classified under General Laws 61B)

- 380Golf Courses
- 381Tennis Courts
- 382Riding Stables
- 383Beaches or Swimming Pools
- 384Marinas - including marine terminals & associated areas primarily for recreational marine craft
- 385Fish and Game Clubs
- 386Camping Facilities - accommodations for tents, campers or travel trailers
- 387Summer Camps - children's camps
- 388Other Outdoor facilities - e.g., driving ranges, miniature golf, baseball batting ranges, etc.
- 389Structures on land classified under Chapter 61B Recreational Land

39 Vacant Land - Accessory to Commercial parcel or not specifically included in another class

- 390Developable Land
- 391Potentially developable Land
- 392Undevelopable Land
- 393Agricultural/Horticultural Land not included in Chapter 61A

INDUSTRIAL

CODE 4

M.G.L. Chapter 59 §2A: All real property used or held for use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials unserviceable in their natural state to create commercial products or materials; the mechanical, chemical or electronic transformation of property into new products and any use that is identical to or an integral part of such use, whether for profit or non-profit purposes; property used or held for uses for the storage, transmitting and generating of utilities.

40 Manufacturing and Processing

- 400..... Buildings for manufacturing operations
- 401..... Warehouses for storage of manufactured products
- 402..... Office Building - part of manufacturing operation
- 403..... Land - integral part of manufacturing operation
- 404..... Research and Development facilities

41 Mining and Quarrying

- 410..... Sand and Gravel
- 411..... Gypsum
- 412..... Rock
- 413..... Other

42 Utility Properties

- 420..... Tanks
- 421..... Liquid Natural Gas Tanks
- 423..... Electric Transmission Right-of-Way
- 424..... Electricity Regulating Substations
- 425..... Gas Production Plants
- 426..... Gas Pipeline Right-of Way
- 427..... Natural or Manufactured Gas Storage
- 428..... Gas Pressure Control Stations

43 Utility Properties - Communication

- 430Telephone Exchange Stations
- 431Telephone Relay Towers; Cell towers
- 432Cable TV Transmitting Facilities
- 433Radio, Television Transmission Facilities
- 434Telecommunication Data Centers

44 Vacant Land - Accessory to Industrial Property

- 440Developable Land
- 441Potentially Developable Land
- 442Undevelopable Land

45 Electric Generation Plants

- 450Electric Generation Plants
- 451Electric Generation Plants, Renewable Energy
- 452Electric Generation Plants, Agreement Value

PERSONAL PROPERTY

CODE 5

M.G.L. Chapter 59 §2: All personal property...wherever situated, unless expressly exempt, shall be subject to taxation.

501..... Individuals, Partnerships, Associations, Trusts, Limited Liability Companies and other non-incorporated entities filing for federal income tax purposes as non-incorporated entities

All personal property is taxable and includes: stock in trade, machinery used in the conduct of the business, personal property used in connection with any cleaning or laundry processes, machinery used in the refrigeration of goods or in the air conditioning of premises, and all furnishings and effects not kept at an individual's domicile.

502..... Business Corporations, as defined in Chapter 63 §30 and taxable under Chapter 63§39, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes, whether on public or private property; and machinery used in the conduct of the business, except stock in trade or machinery directly used in connection with dry cleaning or laundering processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling, accounting or administrative function.

503..... Classified Manufacturing Corporations*, as defined in Ch. 63 §42B, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes whether on public or private property.

*Includes Classified Research & Development Corporations in communities accepting local option R & D exemptions and Classified Manufacturing and Research & Development LLCs with single member disregarded entities in communities accepting that local option exemption.

504 Utility Corporations, other than Telephone and Pipeline Corporation, taxed as business corporations, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes whether on public or private property; and machinery used in the conduct of business, except stock in trade or machinery directly used in connection with dry cleaning or laundering processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling, accounting or administrative function.

505 Machinery, Poles, Wires and Underground Conduits, Wires and Pipes of all Telephone and Telegraph Companies, as determined by the Commissioner of Revenue.

506 Pipelines of 25 Miles or More in Length for Transmitting Natural Gas or Petroleum, as determined by the Commissioner of Revenue.

508 Cellular/Mobile Wireless Telecommunications Companies

550 Electric Generation Plants Personal Property

551 Electric Generation Plant P.P., Renewable Energy

552 Electric Generation P. P., Agreement Value

CHAPTER 61, 61A, 61B PROPERTY

Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B are not specifically included in any of the four major classifications. The commercial property tax rate, however, is the applicable rate for land under these chapters.

CODE 6

Forest Land

- 601..... All land designated under Chapter 61
- 602..... Christmas Trees

CODE 7

Agricultural/Horticultural

All land that has been designated under Chapter 61A. (Land devoted to this use must be in excess of 5 acres and meet other requirements of the law.)

71 Productive Land (Including Necessary and Related Land)

- 710..... Cranberry Bog
- 711..... Tobacco, Sod
- 712..... Truck Crops - vegetables
- 713..... Field Crops - hay, wheat, tillable forage cropland etc.
- 714..... Orchards - pears, apples, grape vineyards etc.
- 715..... Christmas Trees
- 716..... Necessary Related Land-farm roads, ponds, Land under farm buildings
- 717..... Productive Woodland **61A with a Forest Management Plan**; woodlots
- 718..... Pasture
- 719..... Nurseries

72 Non-Productive Land

- 720..... Wet land, scrub land, rock land

CODE 8

Recreational Land

All property that has been designated under Chapter 61B. (If an area has more than one use according to the codes below, use the code which represents the primary use of the land).

- 801Hiking - trails or paths
- 802Camping - areas with sites for overnight camping
- 803Nature Study - areas specifically for nature study or observation
- 804Boating - areas for recreational boating and supporting land facilities
- 805Golfing - areas of land arranged as a golf course
- 806Horseback Riding - trails or areas
- 807Hunting - areas for the hunting of wildlife
- 808Fishing Areas
- 809Alpine Skiing - areas for “downhill” skiing
- 810Nordic Skiing - areas for “cross-country” skiing
- 811Swimming Areas
- 812Picnicking Areas
- 813Public Non-Commercial Flying - areas for gliding or hand-gliding
- 814Target Shooting - areas for target shooting such as archery, skeet or approved fire-arms
- 815Productive Woodland - woodlots

EXEMPT PROPERTY

CODE 9

All property which is totally exempt from taxation under various provisions of the law and owned by:

90 Public Service Properties

- 900..... United States Government
- 901..... (Intentionally left blank)

91 Commonwealth of Massachusetts – Reimbursable Land

- 910..... Department of Conservation and Recreation, Division of State Parks and Recreation
- 911..... Division of Fish and Game Wildlife, Environmental Law Enforcement
- 912..... Department of Corrections, Division of Youth Services
- 913..... Department of Public Health, Soldiers' Homes
- 914..... Department of Mental Health, Department of Mental Retardation
- 915..... Department of Conservation and Recreation, Division of Water Supply Protection
- 916..... Military Division – Campgrounds
- 917..... Education – Univ. of Mass, State Colleges, Community Colleges
- 918..... Department of Environmental Protection, Low-level Radioactive Waste Management Board
- 919..... Other

92 Commonwealth of Massachusetts – Non Reimbursable

- 920..... Department of Conservation and Recreation, Division of Urban Parks and Recreation
- 921..... Division of Fish and Game , DFW Environmental Law Enforcement, Department of Environmental Protection
- 922..... Department of Corrections, Division of Youth Services, Mass Military, State Police, Sheriffs' Departments
- 923..... Department of Public Health, Soldiers' Homes, Department of Mental Health, Department of Mental Retardation
- 924..... Mass Highway Department
- 925..... Department of Conservation and Recreation Division of Water Supply Protection conservation restrictions and sewer easements), Urban Parks
- 926..... Judiciary

- 927Education – Univ. of Mass, State Colleges, Community Colleges
- 928Division of Capital Asset Management, Bureau of State Office Buildings
- 929Other

GASB 34 Codes

93 Municipal or County Codes

- 930Vacant, Selectmen or City Council
- 931Improved, Selectmen or City Council
- 932Vacant, Conservation
- 933Vacant, Education
- 934Improved, Education
- 935Improved, Municipal Public Safety
- 936Vacant, Tax Title/ Treasurer
- 937Improved, Tax Title/ Treasurer
- 938Vacant, District
- 939Improved, District

94 Educational Private

- 940.....Elementary Level
- 941.....Secondary Level
- 942.....College or University
- 943.....Other Educational
- 944.....Auxiliary Athletic
- 945.....Affiliated Housing
- 946.....Vacant
- 947.....Other

95 Charitable

- 950Vacant, Conservation Organizations
- 951Other
- 952Auxiliary Use (Storage, Barns, etc.)
- 953Cemeteries
- 954Function Halls, Community Centers, Fraternal Organizations
- 955Hospitals
- 956Libraries, Museums
- 957Charitable Services
- 958Recreation, Active Use
- 959 Housing, Other

96 Religious Groups

- 960Church, Mosque, Synagogue, Temple, etc.
- 961Rectory or Parsonage, etc.
- 962 Other

97 Authorities

- 970..... Housing Authority
- 971..... Utility Authority, Electric, Light, Sewer,
Water
- 972..... Transportation Authority
- 973..... Vacant, Housing Authority
- 974..... Vacant, Utility Authority
- 975..... Vacant, Transportation Authority

98 Land Held by other Towns, Cities or Districts

- 980..... Vacant, Selectmen or City Council, Other
City or Town
- 981..... Improved, Selectmen or City Council, Other
City or Town
- 982..... Vacant, Conservation, Other City or Town
- 985..... Improved Municipal or Public Safety, Other
City or Town
- 988..... Vacant, Other District
- 989..... Improved, Other District

99 Other

- 990..... 121A Corporations
- 991..... Vacant, County or Regional
- 992..... Improved, County or Regional, Deeds or
Administration
- 993..... Improved County or Regional Correctional
- 994..... Improved County or Regional Association
Commission
- 995..... Other, Open Space
- 996..... Other, Non-Taxable Condominium Common
Land
- 997..... Other

PROPERTY SALES REPORT INSTRUCTIONS

The Property Sales Reports (LA-3) are used in conducting assessment/sales ratio studies. In order to conduct an accurate study, the following information needs to be completed on all sales over \$1,000. The Board of Assessors must sign, date and submit the LA-3 via DLS Gateway. See *Property Sales Report Spreadsheet Specifications* on page 12 for submission requirement standards.

NON-ARM'S LENGTH CODES

An "arm's length" sale is a sale between a willing buyer and a willing seller with no unusual circumstances involved in the sale. Listed below are the codes for sales that are considered non-arm's length.

- | | |
|--|--|
| <p>A. Sale between members of the same family</p> <p>B. An intra-corporation sale, e.g. between a corporation and its stockholder, subsidiary, affiliate or another corporation whose stock is in the same ownership</p> <p>C. Sale of any real property which includes personal property, machinery, equipment, inventories or "good will".</p> <p>D. As of FY17, use of code "D" was substituted with "O" <i>In prior years: Sale of property substantially changed before the sale occurred but after the assessment date, i.e. sale price includes change, whereas assessed value does <u>not</u>.</i></p> <p>E. Sale to / from a federal, state, or local government</p> <p>F. Transfer of convenience, e.g., correcting defects in a title, a transfer by a husband either through a third party or himself and his wife to create a tenancy by the entirety, etc.</p> <p>G. Sale of only a portion of the assessed unit, e.g., a parcel sold from a larger tract and the assessment is for the larger tract, or a portion is in another municipality</p> <p>H. Sale resulting from a court order, e.g., a divorce settlement, estate sale</p> <p>I. Sale in proceedings of bankruptcy</p> <p>J. Sale of an undivided interest</p> <p>K. Sale to / from an educational, charitable, or religious organization</p> | <p>L. Repossession or Sale of a foreclosed property by a financial institution or lender.</p> <p>M. Sale of property, the value of which has been materially influenced by zoning changes not reflected in current assessments</p> <p>N. Other, when a non-arm's length sale does not fall into any other category, this code is used, accompanied by a written explanation and/or comparable sales analysis.</p> <p>O. Sale of property where a <u>substantial</u> physical change has occurred. Specifically, the <u>sale price</u> and <u>proposed value</u> do not represent a property with the same physical characteristics. <i>i.e. sale price does <u>not</u> include change, whereas the assessed value does</i></p> <p>P. Sale of property with a change in use when compared to its use on the assessment date.</p> <p>Q. Sale of property which includes both a trade of property and cash for the property conveyed</p> <p>R. Sale of property which has been sold more than once in the same analysis period. Only the most recent valid sale closest to the assessment date is used for analysis purposes. See page 17 for examples.</p> <p>S. As of FY 2017, use of code "S" can be substituted with an "L". <i>In prior years, was sale of a foreclosed property by a financial institution or other lender. (If considered arm's length, must be supported by detailed documentation.)</i></p> <p>T. Property sold to an abutter</p> <p>U. Private sale not put on the market</p> <p>V. Sale of multiple parcels</p> <p>W. Sale affected by deed restriction, e.g., 40B housing</p> <p>X. <i>Discontinued as of FY17</i></p> |
|--|--|